Form 5309

(Rev. December 1981)

Department of the Treasury Internal Revenue Service

Application for Determination of Employee Stock Ownership Plan

(Under section 409A or 4975(e)(7) of the Internal Revenue Code)
File with Form 5301, 5303 or 5307, whichever is applicable

OMB No. 1545-0284 Expires 9-30-84

For IRS Use Only

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1				dentification numbe			
					3	Date plan wa	as adopted
		Telephone number 🕨	()		Mo. E	Day Yr.
	This application is for (complete one): (a)	ownership plan under s					
5	Type of plan: (a) Profit-sharing (b) Stock bonus (c) Money purchase (d) Money purchase and stock bo	onus					
	Indicate the section and page number	er in the plan document v	where	the following	provisions will	be found.	Section and Page Number
6	Complete the following for all plans:						
	(a) Plan is designed to invest primaril	ly in employer securities					•
	(b) Each participant must be entitled 409A(e)			allocated sec		red in section	n •
	(c) A participant entitled to a distrib securities and, if the securities are a fair valuation formula	e not readily marketable, t	he en				I
7	Only plans applying under section 409						
•	(a) All employer securities transferre 48(n)(1)(A) shall be allocated for in such allocations	ed to or purchased by the the plan year to the acco	e pla unts	of all participa	ants who are en	titled to share	1
	(b) (i) The allocation to each particition 48(n)(1)(A) is in substant the total compensation of a participant in excess of the ficulty of the allocation of the employed	ntially the same proportion Il participants. For the prints \$100,000 per year short securities transferred or	on the eurpos nall be r pure	at such emplo e of this allo e disregarded chased becaus	oyee's compens ocation, compens	ation bears to reation of an	o y
	an amount equal to the matc (c) No allocated securities as described end of the 84th month after the	bed in section 409A(d) n	nay b	e distributed		ant before th	е
	from service, death, disability, or (d) The right of all participants to the	as otherwise stated in s	ectio	409A(d).			
	(e) If any part of the employee plan cause of the requirements of sectorated	credit is recaptured or re tion 48(n)(1) shall remai	deter n in t	nined, amour	nts transferred t	to the plan be	9-
8	3 Only plans applying under section 497						
	(a) Plan is designated as an employee						•
	(b) The establishment and maintenant	nce of a suspense accoun	t as r	equired under	section 54.497	5–11(c) of th	е
	Regulations	ghts with respect to plar					
eli	Under penalties of perjury, I declare that I lief it is true, correct and complete.	have examined this applicat	ion, in	cluding accomp	anying statement	s, and to the be	est of my knowledge an

Signature ▶

Instructions

General Information

Use this form to apply for a determination letter for either a Tax Credit Employee Stock Ownership Plan that meets the requirements of section 409A, or an Employee Stock Ownership Plan (ESOP) that meets the requirements of section 4975(e)(7). Use the form in conjunction with Form 5301, 5303, or 5307, whichever is applicable.

The plan you establish must be designed to invest primarily in employer securities. For a definition of employer securities as it pertains to your plan, see section 409A(I) or section 4975(e)(8). Also see section 1.46–8(d) of the Income Tax Regulations for the formal plan requirements.

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says that we must tell you why we are collecting this information, how it is to be used, and whether your response is voluntary, required to obtain a benefit, or mandatory. The information is used to determine whether you meet the legal requirements for the plan approval you request. Your filing of this information is only required if you wish IRS to determine if your plan qualifies under section 409A or 4975(e) (7) of the Internal Revenue Code.

General Instructions

A. Who May File

1. Any corporate employer who has elected the basic employee plan percentage under section 48(n)(1)

- (A) and established a plan intended to meet the requirements under section 409A.
- 2. Any corporate employer who has established an ESOP intended to meet the requirements under section 4975(e)(7).

B. What to File

- 1. For initial determination or amendment regarding a plan intended to meet the requirements under section 409A or 4975(e)(7), file Forms 5309 and 5301, 5303 or 5307 plus a copy of all documents and statements required by such forms.
- 2. To amend a plan previously qualified under section 401(a) so that it also meets the requirements of section 409A or 4975(e)(7), submit completed Forms 5309 and 5301, 5303 or 5307 plus all the documents and statements required by such forms.

C. Where to File

File this form as follows:

- (i) Single Employer Plans.—Send the forms to the key District Director for the district in which the employer's or employee organization's principal place of business is located.
- (ii) Plan Maintained by More Than One Employer.—Send the forms to the key District Director for the district in which the principal place of business of the plan sponsor is located. This means the principal place of business of the association, committee, joint board of trustees, or other similar group of representatives of those who established or maintained the plan.

If the principal office of the plan sponsor or the plan administrator is located in the following IRS District Use the following key District Office address

Cincinnati, Louis- ville and Indian- apolis	IRS, P.O. Box 2508, Cincinnati, OH 45201
Cleveland and Parkersburg	IRS, P.O. Box 99187, Cleveland, OH 44199
Detroit	IRS, P.O. Box 32509, Detroit, MI 48232
Baltimore, Pitts- burgh, Richmond and Office of In- ternational Opera- tions	IRS, P.O. Box 1018, Baltimore, MD 21203
Philadelphia, Newark and Wilmington	IRS, P.O. Box 260, Newark, NJ 07101
Chicago	IRS, P.O. Box A 3104, Chicago, IL 60690
St. Paul, Aberdeen, Fargo and Milwaukee	IRS, P.O. Box 43556, St. Paul, MN 55164
St. Louis, Des Moines, Omaha and Springfield	IRS, P.O. Box 1123, St. Louis, MO 63188
Boston, Augusta, Burlington, Providence, Hartford and Portsmouth	IRS, P.O. Box 9112, JFK Post Office, Boston, MA 02203
Manhattan	IRS, P.O. Box 3200, Church St. Station, New York, NY 10008
Brooklyn, Albany and Buffalo	IRS, P.O. Box 1680, Brooklyn, NY 11202
Atlanta, Birmingham, Columbia, Greensboro, Jackson, Jacksonville and Nashville	IRS, 275 Peachtree Street, NE, Atlanta GA 30303
Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Little Rock, New Orleans, Oklahoma City and Wichita	IRS, 1100 Commerce Street, Dallas, TX 75242
Los Angeles, Phoenix and Honolulu	IRS, P.O. Box 2350, Los Angeles, CA 90053
San Francisco, Reno and Salt Lake City	IRS, 450 Golden Gate Ave., San Francisco, CA 94102
Seattle, Portland, Anchorage, Boise and Helena	IRS, P.O. Box 21224, Seattle, WA 98111

D. Signature

The application must be signed by the principal officer authorized to sign.